April 13, 2011

Nicole Miller Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street, NE Washington, DC 20463

Re: American Academy of Ophthalmology Inc. Political Committee (OPHTHPAC) FEC ID C00196246

Year-end Report (11/23/2010 12/31/2010)

Dear Ms. Miller:

I am writing in response to your letter dated April 8, 2011, regarding the above-referenced report filed by American Academy of Ophthalmology Inc. Political Committee (the PAC).

Regarding item number 1 and 3, we filed an amended Year-end Report earlier today, April 13, 2011, to correct the beginning cash balance and the totals of Lines 6(c), 11a(ii), 11(a)(iii), 11(d), 19, and 20.

Should you have any questions, please feel free to contact me.

Sincerely,

Steven Rausch Treasurer